

SENATE BILL 69

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Q3

2004 Regular Session
4r0110

By: **Chairman, Budget and Taxation Committee (By Request -
Departmental - Comptroller)**

Introduced and read first time: January 15, 2004

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 10, 2004

CHAPTER _____

1 AN ACT concerning

2 **Income Tax - Time for Filing Quarterly Income Tax Withholding Returns**

3 FOR the purpose of altering the time for filing certain income tax withholding
4 returns; and providing for a delayed effective date.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - General

7 Section 10-822(a)(1)

8 Annotated Code of Maryland

9 (1997 Replacement Volume and 2003 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
11 MARYLAND, That the Laws of Maryland read as follows:

12 **Article - Tax - General**

13 10-822.

14 (a) (1) Except as provided in paragraphs (2) and (3) of this subsection, each
15 person required under § 10-906 of this title to withhold income tax shall complete and
16 file with the Comptroller a quarterly income tax withholding return, on or before the
17 [last] 15TH day of the month that follows the calendar quarter in which that income
18 tax was withheld.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
20 effect January 1, 2005.